

Visit our Department's website for automated extension requests, recent announcements, forms, brochures and other information at:

www.dat.maryland.gov
Search the Department's database for personal property and charter information on all business entities.

Important phone numbers:

Forms: 410-767-1180
Unincorporated Personal Property information 410-767-4991
Toll free (within Maryland): 888-246-5941
MRS: 800-735-2258TT/VOICE

Businesses may file 2 month extension requests via the Department's website.

Extensions of the filing deadline of up to 2 *months* can be granted if the requests are made on or before April 15th, 2015. The fastest, most reliable and convenient method is to visit our website. This option offers Department ID number look-up, extension verification, confirmation numbers and recall lists by confirmation number. Always print and keep a copy of the confirmation page. The Department will automatically accept it as evidence of a valid approved extension in case there is ever a problem. To request an extension, go to: www.dat.maryland.gov and click on the extension link under "What's New". When you file for an extension via our website, do NOT also submit a paper extension request. Please file early to avoid possible delays due to the heavy usage of this system which occurs in the last week prior to April 15th.

IMPORTANT REMINDERS

- Extension requests should be requested through the Department's website at www.dat.maryland.gov. Paper extensions require a \$20 non-refundable processing fee and must be received or postmarked by March 16, 2015.
- The manufacturing/R&D application deadline is September 1, 2015. Exception for tax years beginning after June 30, 2009 an exemption application may be filed within 6 months after the date of the first assessment notice for the taxable year that includes the manufacturing personal property. A manufacturing exemption cannot be granted unless a timely application is filed. Once filed, no additional applications are required in subsequent years.
- Entities requesting a revised assessment due to other missed exemptions (vehicles, software, charitable organizations, etc.) must file that request within three years of the April 15th date the return was due.
- Do not prepay late filing penalties.
- Personal property of home based sole proprietorships may be fully exempt if the total original cost of the property, including inventory and excluding licensed vehicles, is less than \$10,000. An initial return must be filed to receive this exemption.
- The home based business exemption can only be granted to businesses with a single individual as the owner.
- If the business needs a trader's license, commercial inventory (line item ②) must be reported.
- File the pre-addressed return to ensure proper posting to your account.
- The return must be signed by the owner or partner.

THE FOLLOWING IS A LIST OF COUNTIES AND INCORPORATED TOWNS IN MARYLAND. IF A BUSINESS OWNS PERSONAL PROPERTY IN ANY OF THESE LOCATIONS, THE LOCATIONS SHOULD BE LISTED IN PART A, 3 OF FORM AT3-51.

ALLEGANY

Barton Cumberland Frostburg Lonaconing Luke Midland Westernport

ANNE ARUNDEL

Annapolis Highland Beach

BALTIMORE CITY

BALTIMORE

No incorporated cities or towns

CALVERT

Chesapeake Beach North Beach

CAROLINE

Denton Federalsburg Goldsboro Greensboro Henderson Hillsboro Marydel Preston Ridgely Templeville

CARROLL

Hampstead Manchester Mount Airy New Windsor Sykesville Taneytown Union Bridge Westminster

CECIL

Cecilton Charlestown Chesapeake City Elkton North East Perryville Port Deposit Rising Sun

CHARLES

Indian Head La Plata Port Tobacco

DORCHESTER

Brookview Cambridge Church Creek East New Market Eldorado Galestown Hurlock Secretary Vienna

FREDERICK

Brunswick Burkittsville Emmitsburg Frederick Middletown Mount Airy Myersville New Market Rosemont Thurmont Walkersville Woodsboro

GARRETT

Accident Deer Park Friendsville Grantsville Kitzmiller

Loch Lynn Heights Mountain Lake Park

Oakland

HARFORD

Aberdeen Bel Air Havre de Grace

HOWARD

No incorporated cities or towns

KENT

Betterton Chestertown Galena Millington Rock Hall

MONTGOMERY

Barnesville Brookeville Chevy Chase Sec. 3 Chevy Chase Sec. 5 Chevy Chase View Chevy Chase Village Gaithersburg Garrett Park Glen Echo Kensington Laytonsville Martin's Additions North Chevy Chase Poolesville Rockville Somerset Takoma Park Town of Chevy Chase Washington Grove

PRINCE GEORGE'S

Berwyn Heights

Bladensburg

Bowie **Brentwood** Capitol Heights Cheverly College Park Colmar Manor Cottage City District Heights Eagle Harbor Edmonston Fairmount Heights Forest Heights Glenarden Greenbelt Hyattsville Landover Hills Laurel Morningside Mount Rainier New Carrollton North Brentwood Riverdale Park Seat Pleasant University Park Upper Marlboro

QUEEN ANNE'S

Barclay Centreville Church Hill Millington Queen Anne Queenstown Sudlersville Templeville

ST. MARY'S Leonardtown

SOMERSET Crisfield Princess Anne

TALBOT

Easton Oxford Queen Anne St. Michaels Trappe

WASHINGTON

Boonsboro Clear Spring Funkstown Hagerstown Hancock Keedvsville Sharpsburg Smithsburg Williamsport

WICOMICO

Delmar Fruitland Hebron Mardela Springs Pittsville Salisbury Sharptown Willards

WORCESTER

Berlin Ocean City Pocomoke City Snow Hill